



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MEMORANDUM FOR: Hal Hicks
Associate Chief Counsel (International)

FROM: Matthew W. Frank, APA Program Director

DATE: October 28, 2004

SUBJECT: APA Quarterly Report for FY 2004,
Fourth Quarter Ending 9/30/04

The following are the APA Program's results for the fourth quarter of FY 2004 ("Q4").

APAs Completed

The APA Program completed 21 APA matters in Q4, consisting of 13 bilateral APAs and 8 unilateral APAs, including 1 unilateral amendment.

Negotiating-Position Papers

The APA Program completed 3 bilateral negotiating position papers in Q4.

Annual Reports

The APA Program completed its review of and closed 55 annual reports in Q4.

New Matters

The APA Program received 33 new APA matters in Q4, including 18 bilateral and 14 unilateral APAs and 1 unilateral amendment. There were 3 unilateral and 3 bilateral withdrawals during Q4.

APA Inventory

The APA Program has an ending inventory of 234 open matters.¹ This consists of 165 bilateral and 69 unilateral matters.²

Attached for your information is the APA issuance report and open inventory reports as of September 30, 2004. Please contact me at (202) 435-5222 if any additional information is required.

Respectfully submitted,

Matthew W. Frank
APA Program Director

Attachments

cc: LMSB Commissioner
Director, International
National Director of Appeals
LMSB Division Counsel

1. This equals beginning Q4 inventory of 228 matters, plus 33 receipts, less 21 closures and 6 withdrawals $\{228 + 33 - 21 - 6 = 234\}$.

2. The 234 open matters include 29 pending dollar filings (17 bilateral and 12 unilateral). Thus

\$ The APA Program has an inventory of 205 active cases, i.e., 234 open matters less 29 pending dollar filings.

\$ The 205 active cases consist of 148 bilateral cases (165 total bilateral matters less 17 pending bilateral dollar filings) and 57 unilateral cases (69 total unilateral matters less 12 pending unilateral dollar filings).

\$ The APA Program has forwarded 68 of the 148 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 137 cases, consisting of 80 bilateral (148 active bilateral cases less 68 forwarded to Competent Authority) and 57 active unilateral cases.